G. R. S. 59]

GENERAL AND REVENUE SECRETARIAT.

1909.
(Mugrai) 710—09

File No. [illegible]

Serial Nos. 1 to 5

Papers Filed.

Month Febry 1912

SUBJECT.
Payment of taxes
garden attached to the
bram on the Tirupati Hill

PREVIOUS REFERENCES.	LATER REFERENCES
	[illegible]

[illegible]
Recorder

G.R.S.11] 1909. 10 ~ 316

GENERAL AND REVENUE SECRETARIAT

(Munznai)

NOTES.

File No. 710-09

FILE HEADING.

Payment of taxes on the garden attached to the chattram on Tirupati Hill and also on the chattram, office and garden in Lower Tirupati

From The Munznai Supdt. in Mysore

Letter No. 1163 Dated 14th June 1910 Received

Diary No.	Enclos.	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER

Submits for sanction 2 bills aggregating Rs 5-5-10-4 being the taxes due for 1909-10

NOTES AND ORDERS.

Submitted with a draft sanctioning the bill

AU 30 6 10 1/7/10 Councillor

37. Draft appd. 2/7/1910

I believe Charitable institutions are exempt from taxes. Please investigate the matter & take early steps to get this

NOTES—First sheet

GPB—30,000 -3 4 07

2/3/10

G. R. S. 12]
General and Revenue Secretariat.

Inner File No. 710 of 1909

Serial No.

Matter sighted. When were the taxes first imposed & under what law? Why not before?

5/7/10

To the Muz: supdt and Controller
No 96-7 / M7-710-09-2 dy 9-7-10 sanctions the bills in question & directs that if the Chr the Pay^t should be made under protest.

Draft enquiry to Muz: supdt is subd

Date 15/7/1910

RL
15/7/10

3 To the Muz Supdt
No. 252 Dated 20.7.1910
Enquiring whether Charitable institutions are not exempt from municipal taxes & requesting that a report should be subd to govt after a thorough investigation.

4 From the Muzsoi Supdt. No. 724 dy 5-1-12
Submits a memo giving full information on the subject

The memo of the Muzsoi Supdt exhaustively deals with the case. ~~Another memo~~ Another communication has.

NOTE.—Contn sheet.

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

Muz File No. 710 of 190 9

Serial No.

been received from the Muzzoi Supdt submitting for sanction a bill for Rs 19-12-4 on account of the ~~the~~ Municipal tax on the buildings ~~in~~ & garden in Lower Tirupathi for the year 1911-2 that file also is herewith

M 7 370-11 Subd. for orders to Secd Commissioner

C&R(139) 20/1/12 11/1/12 Abdulrahman 15/1/12

P.S. From the Muzzoi Supdt's memo it will be clear that the tax on the stone building at Lower Tirupathi & the scavenging cess are legitimately payable. The Upper Tirupathi Chatram has never taxed & the tax on the Lower Tirupathi Chatram has twice been remitted. Pandava tirthm garden on Upper Tirupathi being detached, that may also be taken as a liability in 'endowment'.

The tax on the Sri Karavana garden below & the tax on the garden attached to the Upper Tirupathi Chatram appear to be properties that are not liable to be taxed.

I have instructed the Petitioner to appeal to the Collector against the tax on the Upper Tirupathi gardens; and have called upon to intimate why the Sri Karavana garden has been taxed once

NOTE—Contn sheet

G. R. S. 12]
General and Revenue Secretariat.

File No 710 of 19 9

Serial No.

before & when the taxes removed, are posted by them, on a reference from this Govt.

Dept submitted

Abdul Rahman

17/1/1912

Forwarded to Mr. Maylas Rajas Spain
By order
Abdul Rahman
24.1.1912

M.7. 370 — 10/11.
orders issued
24/1/12

1 Upper Tirupati Chuttrum garden and Pandava Thirtha Garden. The assessment on these is said

NOTE—Contn sheet

Serial No.

to be levied by the Revenue Dept under section 7 of the Irrigation Act II of 1864. The authority quoted does not seem to be correct. A cess is leviable under Act no VII of 1865 for the use of water supplied for irrigation purposes in certain cases and arrears of this cess are realisable in the manner laid down in Act II of 1864. It may perhaps be under the former Act that the cess is imposed and if it is, it has to be ascertained whether the requisite conditions exist for the imposition of the cess.

2 Lower Tirupati Choultrum. The assessment is reported to have been withdrawn, evidently on the ground that the Choultrum is ~~as charitable~~ used for charitable purposes and is exempt from taxation under section 63 of the Madras District Municipalities Act.

3. Sukravara garden. This is said to form at present the backyard of the Lower Tirupati Choultrum. It seems therefore that

Serial No.

it must be taken as attached to the Chuttrum and utilised for the same purpose as the Chuttrum and consequently exempt from taxation in the same way as the Chuttrum. If however it is let out for rent, no exemption can be claimed in respect of it although the rent may be expended for purposes of the Chuttrum.

4 Butchery building. It is not clear for what purpose this building is used. The Madras Govt have ruled, acting on the opinion of the Advocate General, that Govt buildings used for such purposes as Revenue office &c are not exempt from payment of the municipal tax. (Vide the Madras Municipal Manual, pages 115 and 116)

5 Scavenging cess for Lower Tirupati Chuttrum. This seems payable under section 218 of the ~~District~~ Madras District Municipalities Act.

Muz Branch) 29.1.12 Ille

GPB—50 000—12 8 10

G. R. S. 12]
General and Revenue Secretariat.

Inst. File No. 710 of 1909 1014

Serial No.

Resubmitted to Secy Committee

The Pantaloon with a garden has been leased out. So according to the Mysore Rules this is liable to be taxed.

The Office building is also liable to be taxed. The Sukhavana garden was also leased out for a small sum; but this tax is more than the rent.

I should take a copy of the Mysore rules to see what ~~[illegible]~~ was to be done in this matter.

The draft may be approved

[illegible]

361 30/1/1912

All rights [illegible]

3/2/12

Issue this draft forthwith. Make a copy of the Mysore Rules & submit back file. [illegible] 8/2/1912

5 To The Chief Secretary in Mysore No 1836 dt 8.2.1912

Records the letter, requesting that a report should be submitted as to the steps taken for having the taxes on the gardens at Upper Lingapatna & Lower Lingapatna cancelled.

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue Secretariat.

File No. 765 of 1911

Serial No.

Supdt. Office
Please take a copy of Mr. Mylan Rao's note supra and submit the same in the Supdt. Office file on the subject. Return this file early.
SL
10/2/12

Copy taken SR 12/2/12

This may be filed for the present.
SL
12.2.12

YS 12/2/12

5 To. The Chargé Supdt
No 1836 dt 8.2.12
Recorder with the observation that the result of the steps taken should be reported to Govt in due course.

NOTE— Contn. sheet

GPB—50,000—12 8 10

No. 1163
encl 4

Ⓓ 2. 316
M.J. 710-09-1

Office of the Muzrai Superintendent
in Mysore.

Dated Bangalore, 14th June 1910.

From

A. Subrahmanya Iyer Esq., B.A.,
Muzrai Superintendent in Mysore.

To

The Secretary to Government of His Highness the
Maharaja of Mysore General and Revenue Departments.

Sir,

In forwarding herewith reports Nos.220 and 221 dated 12th April 1910 from the Peshkar of the Tirupati Charities, I have the honor to state that a tax of Rs.24-6-0 was newly imposed by the Municipality on the garden attached to the chattram on Tirupati Hill in the year 1907-08. The matter of -- filing an appeal in this connection is under correspondence - and the Peshkar has applied for copies of certain papers from the Chandragiri Taluk. The tax for the year 1908-09 was paid from the savings of the tasdik for June 1909. The tax for - the current year has been paid out of the imprest for the recoupment of which I submit herewith a bill for sanction.

2. The tax on the chattram, office and garden in Lower Tirupati for this year 1909-10 amounting to Rs31-4-4 has also been paid out of imprest as the appended reports of the Peshkar -- will show. A bill for this amount also is herewith submitted for sanction.

I have the honor to be,
Sir,
Your most obedient servant,

Muzrai Superintendent.

Ans
Sanction
17.6.10

G.R.S. 28.]

File No. 710-09
Serial No. 2

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 19

Date of issue 9.7.10

Signed by Sm H & R

No. 96-7 En 2 of 2
MA 710-09-2

READ—

Letter no 1163 dt 14th June 1910 from the Mun Supt in Mysore submitting for sanction 2 bills aggregating Rs 55-10-4 being the taxes for 1909-10 on the garden attached to the chattram on Tirupati Hill and also on the chattram, office and garden in Lower Tirupati.

~~ORDER THEREON.—~~ No.

— Order thereon is:—

The two bills aggregating Rs 55-10-4 are sanctioned and forwarded to the Comptr for audit and re-transmission to

over

SUBJECT.

GPB—5,000—7-5-09

3

The Munz Supdt., the amount being met from the Zenipah charities. If necessary, the funds at the credit of the charities should be made "under protest"

Dt. 5/7/10

Sr. Secretary.

Sr.

The Comptr with the sanctioned bills

Munz. Supdt returning the vern pp

5/7/10

G.R.S. 29A]

190

From

Secy. to the Govt of His Highness
the Maharaja of Mysore,
Genl. and Rev. Dept.

To The Mun: Supt

Dated

Despatched 7 7 10

Received

General No.
No.

Enclosure No.

With reference to the last sentence of the G.O. No. 96-7 M7-910-09-2 dated the 9th July 10. sanctioning two bills aggregating Rs 55-10-4 being the taxes for 09-10 on the garden attached to the Chatram on Tirupati Hill &c, has the honour to enquire whether Charitable institutions are not exempt from

MGCPB—20,000—16-2 05

from Municipal
taxes, when ~~were~~
the taxes were first
imposed & under
what law, and
why not before.
The Mun: Supt is
requested to have
the matter thoroughly
investigated, ~~& A~~ and early steps taken to settle it rightly.
report should be rec'd by Govt
as early as possible.

By order
87
10/7/910

for Secy
RL
15/7/10

724
enclosure

Office of the Mysore Superintendent in Mysore
Bangalore, 5th January 1912.

Mus DNo 1008
Mus 760-09-24

From,

A. Subramanya Iyer Esquire, B.A.,
Mysore Superintendent in Mysore.

The Offg. Secretary to the Government of His Highness the
Maharaja of Mysore, General Revenue Department,
Bangalore.

Sir,

With reference to your docket No. 2,2/M. F. 710-09-3 dated 20th July 1910, enquiring when and under what law taxes were imposed on the properties at Tirupati, I have the honor to submit herewith these giving full information in the matter.

I have the honor to be,
Sir,
Your most obedient servant,
A. Subramanya,
Mysore Superintendent.

Memo.

The properties of the Mysore Government at Upper and Lower Tirupati are the following:-

(1) Upper Tirupati Chattram

(2) Garden attached to this Chattram

(3) Pandava Tirtha garden

(4) Lower Tirupati Chattram

(5) Sukravara garden which now is the back-yard of the Lower Tirupati Chattram

(6) Cutcherry building at Lower Tirupati

Of these, 1, 2 and 3 have been in our possession since Dewan Purnaiya's days.

No. 6. was acquired in about 1900 or so during the days of the Mysore Commission

No. 5, though not as old as Nos. 1, 2 and 3, has long been in our possession and it is not known how this was acquired. (Information furnished by the Peshkar orally on 5th December 1911).

No. 4 was acquired as a memorial of His Highness the late Maharaja about 1900.

3. All these properties except the Upper Tirupati Chattram have been taxed as shewn in the margin. The tax now paid annually is Rs. 44-2-4.

4. It is not known what action was taken in 1900-01 when some properties were first

No.	Name of properties	Dept. liable to Tax levied	Annual Tax Rs	A	P	Date of first levy	Remarks.
1	Upper Tirupati Chattram garden	Rev. Dept.	24	6	4	1906-07	Details of each not given in the Peshkar's Service.
2	Pandava Tirtha garden	Municipality	11	8	4	1900-01	
3	Lower Tirupati Chattram	"	5	4	4	1906-07	
4	Sukravara garden	"	11	8	8	1900-01	
5	Cutcherry building	"	3	8	4		
6	Sanitary Cess for Lower Tirupati Chattram						

No. 101 dated 7-1-1902.

taxed. There is a report from the Dharmadarsi in January 1902 to the effect that Rs. 11-8-0 for 6 months as the tax of the two buildings in Lower Tirupati should be sanctioned. He was informed that he might apply in time every six months and obtain sanction. There are no other papers about this matter.

No. 589 dated 10-2-1902.

5. The levy of the taxes in 1906 and 1907 was then and there reported by the Peshkar and he was directed to pay up and appeal.

Order No.2076 dated 23-10-07. and No.4144 dated 30-5-1908.

6. As regards the Sukravara garden, he reported that his appeal was not successful. He was asked what further steps he had taken; and has reported that further steps have to be taken after this garden is improved.

No.35 dated 5-8-1910.
Order No.1529 dated 2-6-1911.
Report No.25 dated 22-7-1911.

7. This Sukravara garden at Lower Tirupati prior to the purchase of the Chattram building was a detached property in the possession of the Mysore Government. After the purchase of the Chattram building this garden has become the back-yard of the building. From a subsequent report of the Peshkar it is found that once before a tax was imposed on this garden and that on a reference from here prior to the Rendition the tax was withdrawn.

No. 108 dated 21-10-1911.

8. The Upper Tirupati Chattram garden has always been the back-yard of the Chattram.

9. As regards the tax on the gardens at Upper Tirupati, the Peshkar from time to

Report No.9 dated 4-7-1909.
" 122 " 14-12-1909
and 220 " 12-4-1910.

time reported that he was trying to obtain copies and look into records before filing an appeal.

10. It was usual to meet the charges on account of the taxes from savings in other items. The Peshkar having in his report No. 220 dated 12th April 1910 proposed to similarly adjust the charge he was informed that this should not be thus adjusted.

Order No.10 dated 7-7-1910.

Letter No.1163 dated 14-6-1910.

11. A recommendation was made to Government in June 1910 for the sanction of the tax paid till then and recoupment of imprest. This was sanctioned and further information on the following points was called for:-

Docket No.252/M.F. 710-09-3 dated 20-7-1910.

(i) Whether charitable Institutions are not exempt from Municipal taxes?

(ii) When were these taxes first imposed and under what law, and why not before?

A reply to Government has not yet been sent.

Report No.35 dated 9-8-1910.

12. As regards the first query, the Peshkar reports that there are no hard and fast rules regulating the levy of taxes on charitable buildings, but that taxes are not generally imposed on Dharmasalas which are like Musafirkhanas used by the Public, but that such exemption does not apply to Chatrams which are under somebody's control.

13. As regards the 2nd, it will be seen from the statement appended to para 5 above

when and to what extent taxes were levied on our properties at Tirupati.

Report No.82 dated 16-9-1910.

The Municipal tax on Chattram building is reported to have been levied in accordance with the provisions contained in Section 63 of the Municipal Act 4 of 1884 as amended by Act 3 of 1897 while the revenue tax on Upper Tirupati gardens is levied in accordance with the provisions contained in Section 7 of the Irrigation Act 2 of 1864.

Report Registered No. 829 dated 4-11-1910.

Report No. 82 dated 16-9-1910.

The Municipal tax was levied only in 1900-01 and not before, because there was no chattram at Lower Tirupati prior to that year and that the office building though in existence not being frequently used did not draw the attention of the Municipal authorities for the levy of a tax.

Report No. 82 dated 16-9-1910.

The revenue tax on the Upper Tirupati garden is a new charge and has been levied along with other gardens at Tirupati.

Report No. 38 dated 1-8-1911.

Report No.108 dated 21-10-1911.

14. With regard to the tax on the Upper Tirupati gardens the Peshkar now proposes to move the Collector in appeal and also sends for instructions a communication from the Special Deputy Tahsildar enquiring if Patta will be taken.

Sd/-

Undersigned
3/11/1912

608/672

G.R.S. 28]

File No. 710-09
Serial No. 5

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
( )

, the 19

Date of issue 8-2-1912

Signed by for A.S. Dy

READ—

Letter No. 724 dated 5th ult. Jany. 1912 from the Muzrai Superintendent in Mysore, submitting a memo explaining fully when and under what law, taxes were imposed on the properties belonging to H.H. the Maharaja's Cavities at Tirupati in the N. Arcot Dt.

ORDER THEREON.—No.

Order thereon No.

Recorded.

No 1836 Dt 8-2-1912
Mus 710-09-5

over.

SUBJECT.

~~Ha~~ Result of the Steps taken

2 ~~Attempts to be made~~ to have the the taxes on Rawdon & Hirdtha Gardens at Upper Tirupati and the Lipton Gardens at Lower Tirupati cancelled & should be reported in due course.

(Sd) 17/1/1912

For approval.

17.1.12

To.

The Mizvan Superintendent in my office.

17/2/12